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OFFICIAL RECORDS OF NAVAJO COUNTY, ARIZONA  
JAY H. TURLEY, RECORDER

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CAPTION HEADING: Resolution - 39.93

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## NAVAJO COUNTY BOARD OF SUPERVISORS

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(602) 524-6161 Ext. 406 FAX (602) 524-3094

EDWARD J. KOURY  
County Manager

SHARON R. KEENE-WRIGHT  
Clerk of the Board

### RESOLUTION NO. 39-93

#### A RESOLUTION ADOPTING A COUNTY SALES TAX

*WHEREAS, Navajo County is faced with significant revenue and fund balance decreases in the General Fund, and;*

*WHEREAS, State mandated programs and expenditures continually increase, and;*

*WHEREAS, State mandated expenditures are beyond Navajo County's current funding resources, and;*

*WHEREAS, A.R.S. 42-1497 allows the Board of Supervisors by a unanimous vote to levy a county sales tax up to ten percent of the State rate, and;*

*WHEREAS, The Board of Supervisors, All County Wide Elected Officials, The Presiding Judge of the Superior Court, All Appointed Department Heads, and the Personnel Commission have endorsed the adoption of the sales tax and have agreed to abide by the attached five year spending plan;*

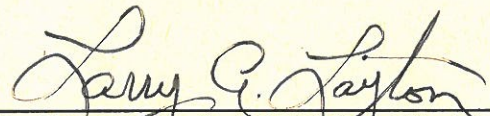
*NOW, THEREFORE, BE IT RESOLVED that the Navajo County Board of Supervisors, pursuant to Section 42-1497 of the Arizona Revised Statutes, hereby unanimously adopts a general excise tax to be assessed on sales transactions within Navajo County. Such tax shall be effective July 1, 1993, and shall be applied at the rate of ten percent (10%) of the rates of*

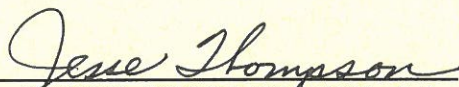


each class of business subject to the tax imposed by Title 42, Chapter 8, Article 1, Arizona Revised Statutes. Revenues generated from the excise tax shall be applied to the County General Fund for General Fund expenditures.

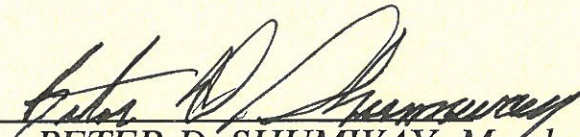
NOW, THEREFORE, BE IT FURTHER RESOLVED THAT the intent of the five year spending plan is to allow expenditures to grow into the full one-half cent sales tax revenue no sooner than the end of the fifth year and to have sufficient reserves to continue County operations into the sixth and seventh years. The reserves will be needed for operating funds and shall not be spent unless there is an extreme emergency situation as determined by the Board of Supervisors. The five year plan will be reviewed annually to ensure consistency with the above stated intent and overall County needs.

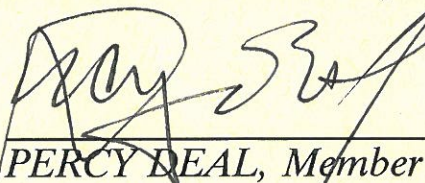
Passed this 26th day of April, 1993.

  
LARRY A. LAYTON, Chairman

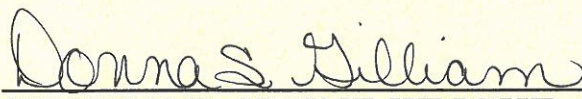
  
JESSE THOMPSON, Member

  
MARLIN F. GILLESPIE, Member

  
PETER D. SHUMWAY, Member

  
PERCY DEAL, Member

ATTEST:

  
SHARON R. KEENE-WRIGHT, Clerk of the Board of Supervisors  
